

**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'D' BENCH, KOLKATA**

**(Before Sri J. Sudhakar Reddy, Accountant Member & Sri S.S. Viswanethra Ravi, JM)**

**ITA No.1056/Kol/2017**  
Assessment Year: 2012-13

**Anurodh Merchandise Pvt. Ltd.....Appellant**  
**191, C.R. Avenue**  
**Kolkata – 700 007**  
**[PAN : AAGCA 9277 N]**

**Vs.**

**Income Tax Officer, Ward-4 (3), Kolkata.....Respondent**

**Appearances by:**

*Shri M.D. Shah, Advocate, appeared on behalf of the assessee.*

*Shri M.K. Biswas, Addl. CIT, Sr. D/R. appearing on behalf of the Revenue.*

Date of concluding the hearing : September 6<sup>th</sup> , 2018

Date of pronouncing the order : October 24<sup>th</sup> , 2018

**ORDER**

**Per J. Sudhakar Reddy, AM :-**

This is an appeal filed by the assessee is directed against the order of the Commissioner of Income Tax (Appeals) – 23, Kolkata (hereinafter the 'Ld. CIT(A)'), dt. 02/02/2017, passed u/s 250 of the Income Tax Act, 1961 (hereinafter the 'Act'), relating to Assessment Year 2012-13.

2. Heard rival contentions. After perusing the order passed by the Id. CIT(A), we find that neither the assessee nor any departmental representative has appeared before the Id. CIT(A) and hence an *ex-parte* order was passed. The assessee demonstrated before us that it was prevented by sufficient cause from appearing before the Id. CIT(A), as it had not received the notice of hearing. It is also submitted before us that the assessee has shifted to Chennai. Under these circumstances, as the Id. CIT(A) has not disposed off the case on merits, we deem it fit to restore the issue to the file of the Id. CIT(A), for fresh adjudication, in accordance with law, after giving the assessee adequate opportunity of being heard, on the grounds of natural justice. The assessee is directed to

appear before the ld. CIT(A) within one month of receipt of this order, either by himself or through his Authorised Representative, take notice and thereafter continue to co-operate till the disposal of the appeal.

3. In the result, appeal of the assessee is allowed for statistical purposes.

***Kolkata, the 24<sup>th</sup> day of October, 2018.***

Sd/-  
**[S.S. Viswanethra Ravi]**  
Judicial Member

Sd/-  
**[J. Sudhakar Reddy]**  
Accountant Member

Dated : 24.10.2018  
{SC SPS}

*Copy of the order forwarded to:*

**1. Anurodh Merchandise Pvt. Ltd**  
**191, C.R. Avenue**  
**Kolkata - 700 007**

**2. Income Tax Officer, Ward-4 (3), Kolkata**

3. CIT(A)-  
4. CIT- ,  
5. CIT(DR), Kolkata Benches, Kolkata.

True copy  
By order

Assistant Registrar  
ITAT, Kolkata Benches